

## Internal Control and Accountability Unit: Policy and Procedure Tips

Consider the following tips when writing, updating, or reviewing agency policies and procedures for increased efficiency and effectiveness and a stronger system of internal control.

### Policy Tips

- ☐ **Purpose of the Policy.** Include a concise statement of the policy purpose. Answer the question, “Why is the policy necessary for the agency?” Link the policy purpose to the goals and mission of the agency, such as the need for safety, consistency, strong attendance, effective internal controls, or sound financial management and accountability. Consider explaining how the agency benefits from the policy.
- ☐ **Roles and Responsibilities.** Explain who needs to know, follow, or update this policy. Be sure to include key internal control responsibilities.
- ☐ **References and Related Information.** Reference federal and state laws and regulations, or other references directly applicable to the policy, including related procedures in one centralized location.
- ☐ **Contact.** Include the name of the team that owns the policy and insert team email addresses or other relevant contact information.

### Procedure Tips

- ☐ **Link Policies and Procedures.** Link procedures to policies and highlight how each procedure helps the agency achieve its goals or mission to support user understanding and increase policy compliance.
- ☐ **Applicability.** List divisions, departments, units, and individual job titles for those responsible for aspects of daily control and coordination of procedures. Identify those with authority to approve exceptions to the procedure, if applicable. Establish the scope of the division, department, unit, or individual responsibilities under the procedure. Be sure to include key internal control responsibilities.
- ☐ **Procedure Steps.** Provide the user with the necessary “how to” information in procedure steps. Consider mapping out the procedure to check procedure steps. When mapping, clearly identify the starting point and the ending point of the procedure. Identify every step of the procedure and put steps

in chronological order. Use unique identifiers to show tasks, decisions, document storage or file points, and physical and electronic handoffs, if applicable.

- ☐ **References and Related Information.** Reference federal and state laws and regulations, or other references directly applicable to the procedure, including related policies.
- ☐ **Forms.** List and consider hyperlinking to all forms needed to complete the procedure.
- ☐ **Contact.** Include the name of team that owns the procedure and insert team email addresses or other relevant contact information.

## General Tips

- ☐ **Brand and Format.** Use a consistent format for policies and procedures and present information in a way that is easy-to-find and easy-to-understand. State agencies should incorporate the state brand. [Click here for State of Minnesota branding resources.](#)
- ☐ **Make Accessible.** Make policies and procedures accessible so all users can access the information. [Click here for State of Minnesota accessibility resources.](#)
- ☐ **Use Plain Language.** Use language commonly understood by the public. Write in short complete sentences. Avoid acronyms or jargon without full explanation. Include definitions of unique terms or terms subject to different interpretation.
- ☐ **Train.** Train and periodically re-train on policies and procedures. Good times to train are: at hire, after an employee role change, or at implementation of a new or revised policy or procedure.
- ☐ **Communicate Revisions.** Include a revision date on the policy or procedure. Tell the affected individuals or groups about policy or procedure changes.
- ☐ **Create a Review Committee.** Consider forming a policy and procedure oversight committee to develop and implement policies, procedures, and controls within the agency.
- ☐ **Update.** Create a schedule to review and update policies and procedures. Follow the schedule and audit it periodically. At a minimum, conduct an annual review of key policies and procedures.